Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

- 1.-5. (Cancelled).
- 6. (Currently Amended): An automobile seat having a seat cushion and a seatback, the automobile seat comprising:

a headrest including:

a generally U-shaped stay detachably coupled to the seatback, the stay including a generally horizontal portion having an axis; and

a headrest main body rotatably coupled to the horizontal portion of the stay and including a hollow receiving port for receiving the horizontal portion of the stay therein;

the headrest main body including:

a bracket for rotatably coupling the headrest main body to the horizontal portion of the stay;

a foaming material enclosing the horizontal portion of the stay and the bracket; and

a skin covering the foaming material;

wherein the headrest main body rotates around the axis of the horizontal portion of the stay and wherein the hollow receiving port is located at a position that is coaxial with the axis of the horizontal portion of the stay[[.]];

wherein the foaming material includes a side surface having a recess and wherein the hollow receiving port communicates with the side surface; and

wherein the hollow receiving port abuts the horizontal portion of the stay and the foaming material.

7. (Cancelled).

- 8. (Currently Amended): The automobile seat of Claim 6, wherein the stay includes a bent portion receivable within the recess.
- 9. (Currently Amended): The automobile seat of Claim 6, wherein an inner diameter of the hollow receiving port is half of a diameter of the horizontal portion of the stay.
- 10. (Currently Amended): The automobile seat of Claim 6, wherein an inner diameter of the hollow receiving port is smaller than a diameter of the horizontal portion of the stay.
- 11. (Previously Presented): The automobile seat of Claim 10, wherein at least a portion of the side surface of the recess is made of an extensible material.
- 12. (Currently Amended): The automobile seat of Claim 6, wherein the stay includes a vertical portion detachably coupled to the seatback.
- 13. (Previously Presented): The automobile seat of Claim 12, wherein the recess includes an open length along an anteroposterior direction of the headrest main body and wherein the open length is larger than a diameter of the vertical portion of the stay.

14. (Currently Amended): A headrest for use with an automobile seat having a seat cushion and a seatback, the headrest comprising:

a generally U-shaped stay configured to be detachably coupled to the seatback, the stay including a generally horizontal portion having an axis; and

a headrest main body rotatably coupled to the horizontal portion of the stay and including a hollowed receiving port for receiving the horizontal portion of the stay therein; the headrest main body including:

a bracket for rotatably coupling the headrest main body to the horizontal portion of the stay;

a foaming material enclosing the horizontal portion of the stay and the bracket; and

a skin covering the foaming material;

wherein the headrest main body rotates around the axis of the horizontal portion of the stay and wherein the hollowed receiving port is located at a position that is coaxial with the axis of the horizontal portion of the stay; [[.]]

wherein the foaming material including a side surface having a recess and wherein the hollowed receiving port communicates with the side surface; and

wherein the hollowed receiving port abuts the horizontal portion of the stay and the foaming material.

- 15. (Cancelled).
- 16. (Currently Amended): The headrest of Claim 14, wherein the stay includes a bent portion received within the recess.
- 17. (Currently Amended): The headrest of Claim 14, wherein an inner diameter of the hollowed receiving port is about half of a diameter of the horizontal portion of the stay.
- 18. (Currently Amended): The headrest of Claim 14, wherein an inner diameter of the hollowed receiving port is smaller than a diameter of the horizontal portion of the stay.

- 19. (Previously Presented): The headrest of Claim 18, wherein at least a portion of the side surface of the recess is made of an extensible material.
- 20. (Currently Amended): The headrest of Claim 14, wherein the stay includes a vertical portion configured to be detachably coupled to the seatback.
- 21. (Previously Presented): The headrest of Claim 20, wherein the recess includes an open length along an anteroposterior direction of the headrest main body and wherein the open length is larger than a diameter of the vertical portion of the stay.
- 22. (New): A headrest for an automobile seat having a seatback, comprising: a generally U-shaped stay configured to couple to the seatback, the stay comprising a generally horizontal portion having an axis;
- a headrest main body rotatably coupled to the horizontal portion of the stay;
 a foaming material at least partially enclosing the horizontal portion of the stay;
 wherein the headrest main body defines at least two hollow receiving ports for
 receiving the horizontal portion of the stay therein, the at least two hollow receiving portions
 abutting the substantially horizontal portion and the foaming material; and

wherein the at least two hollow receiving port are each located at a position that is coaxial with the axis of the horizontal portion of the stay.

- 23. (New): The headrest of Claim 22, further comprising:
 a bracket for rotatably coupling the headrest main body to the horizontal portion of the stay.
- 24. (New): The headrest of Claim 22, wherein the hollow receiving port is cylindrically shaped.
- 25. (New): The headrest of Claim 22, further comprising:
 a side surface defining a recess and wherein the hollow receiving port is coupled to the side surface.